



# DEPARTMENT OF EMERGENCY MANAGEMENT

## AUDIT OF SELECT CYCLES FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2018

Auditor of Public Accounts  
Martha S. Mavredes, CPA

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## AUDIT SUMMARY

We audited the Department of Emergency Management's (Emergency Management) internal controls and compliance related to federal grants management for the period of July 1, 2016, through June 30, 2018. Our work was limited to certain compliance requirements over non-disaster related federal grants. We also reviewed financial management practices over the Radiological Emergency Preparedness Fund for the same period at the request of management. Lastly, we followed up on all prior audit findings to determine if they have been adequately resolved, and followed up on the status of the agency's information technology transformation.

We found:

- five matters involving internal control and its operation necessary to bring to management's attention;
- four instances of non-compliance with applicable laws and regulations or other matters that are required to be reported; and
- adequate corrective action related to two findings from our previous report; however, two other findings from the previous report were not adequately resolved and are repeated in this report.

Since our previous audit, management has completed implementation of an agency wide reorganization that included many significant changes designed to improve operations. Among other things, management reorganized and reduced the number of divisions, opened and staffed regional offices, and consolidated financial operations. To implement these changes, management hired staff and filled vacant positions, regraded and reclassified positions, and updated equipment.

These changes, combined with some cost increases outside the control of the agency, resulted in a significant increase in operating expenses in fiscal year 2017 that continued into fiscal year 2018. Given Emergency Management's relatively stable funding with no additional resources expected to be available for operations, we have concerns about the agency's ability to sustain this level of spending going forward. This issue is discussed in more detail in the section entitled "Comment to Management."

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## COMMENT TO MANAGEMENT

Since 2015, Emergency Management has undergone organizational and operational changes intended to modernize the agency to meet current risks and improve operations. These changes have resulted in a significant increase in the agency's operating expenses. Emergency Management's operating expenses have increased over \$6 million, or 28 percent, since the beginning of fiscal year 2016. At the same time, Emergency Management has not had a significant increase in their related funding, thereby causing concerns about the agency's ability to sustain this level of spending going forward.

### *Agency Reorganization and Impact on Expenses*

Since our previous audit, management implemented an agency wide reorganization intended to make the agency more efficient and better prepared to respond to incidents across the Commonwealth. Among other things, management reorganized 12 divisions into two bureaus, opened and staffed six regional offices, and consolidated financial operations under a Chief Financial Officer. In implementing these changes, management hired staff to fill vacant positions, regraded and reclassified positions, and updated and purchased new equipment. These changes, along with some costs outside of the agency's control, have resulted in a significant increase in operating expenses over the last several years.

Table 1 shows expenses for the agency broken down into two areas – operating expenses and transfer payments. Transfer payments represent pass-through payments to local governments and other entities for disaster recovery efforts, as well as hazard mitigation projects. These payments naturally fluctuate from year to year based on the nature and number of disasters and ongoing projects. The significant increase in transfer payments in 2017 occurred because the agency made it a priority to process disaster-related reimbursement activity and close out projects more efficiently. This effort resulted in over 1,500 disaster projects being closed out and the return of a significant amount of funds to the Commonwealth as well as localities.

**Emergency Management Expenses – Fiscal Years 2016 - 2018**

Table 1

	2016	2017	2018
Operating expenses	\$22,369,651	\$26,231,587	\$28,728,117
Transfer payments	29,307,555	51,949,103	44,065,061
<b>Total expenses</b>	<b>\$51,677,206</b>	<b>\$78,180,690</b>	<b>\$72,793,178</b>

Source: Commonwealth accounting and financial reporting system, does not include pass through payments to other state agencies

While transfer payments are significant to the agency, the more significant area of concern is the increase in operating expenses over the period. Operating expenses include payroll and fringe benefits costs, overhead and fixed costs such as Virginia Information Technologies Agency (VITA) costs and rent, and program expenses. Program expenses include items such as equipment, training, and other program specific costs. Operating expenses were impacted the most by the changes from the reorganization and increased by over \$6 million by the end of fiscal year 2018 as shown in Table 2.

## Analysis of Operating Expenses – Fiscal Years 2016 – 2018

Table 2

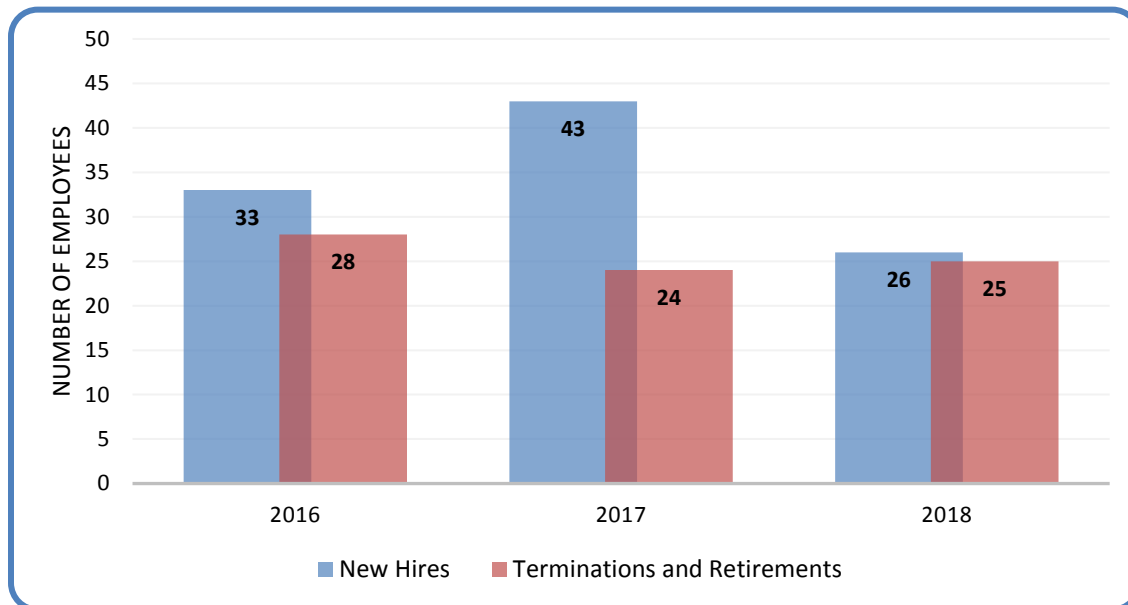
	2016	2017	2018	\$ Change 2016 - 2018	% Change 2016 - 2018
Payroll and fringe benefits	\$10,278,525	\$11,798,214	\$13,917,146	\$3,638,621	35%
Overhead and fixed costs	4,578,212	5,551,505	5,165,792	587,580	13%
Program expenses	7,512,914	8,881,868	9,645,179	2,132,265	28%
<b>Total Operating Expenses</b>	<b>\$22,369,651</b>	<b>\$26,231,587</b>	<b>\$28,728,117</b>	<b>\$6,358,466</b>	<b>28%</b>

Source: Commonwealth accounting and financial reporting system,

Payroll and fringe benefit expenses have been the most significant component of these increases due to an overall increase in staffing levels. Emergency Management's maximum employment level set in the Appropriation Act is 159 positions; however, their actual employment level was much lower prior to the reorganization due to a hiring freeze that left many positions vacant. With the reorganization, there were numerous personnel changes in the form of new hires, as well as resignations and retirements of existing staff. Chart 1 shows a summary of the staffing changes in terms of the number of new hires and terminations for fiscal years 2016 – 2018.

### Summary of Staffing Level Changes - Fiscal Years 2016 - 2018

Chart 1

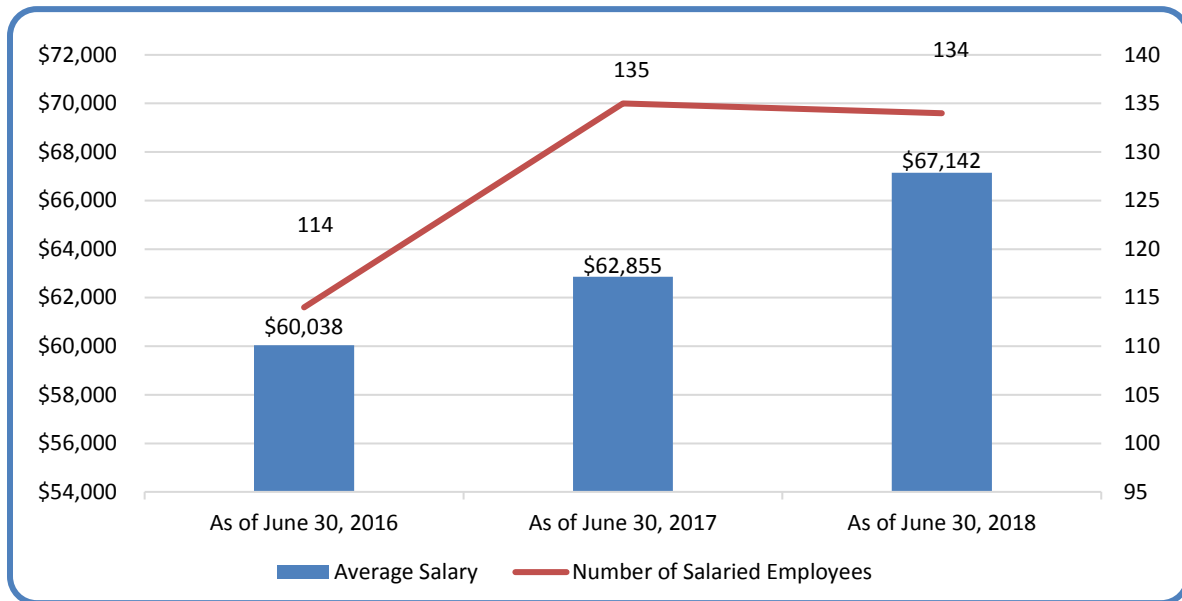


Source: Commonwealth's personnel system

The net effect of these staffing changes was an increase of 20 employees, or an 18 percent increase, in the total number of salaried employees by the end of 2018. An additional aspect of the reorganization was an agency wide effort to regrade positions and increase salaries. Management undertook this in response to a compensation study completed in December 2016. Chart 2 shows the increases in average staffing levels as well as average salaries over the period, both of which contributed to increased payroll and fringe benefit costs.

## Average Salary and Number of Salaried Employees for 2016 - 2018

Chart 2



Source: Commonwealth's payroll and personnel systems

Along with the increases in payroll and fringe benefits costs, Emergency Management incurred other expenses associated with expanding locations and increasing staff. As an example, Emergency Management purchased over 20 new vehicles, primarily for regional emergency response staff, which also had to be equipped with various emergency management radio and technology equipment. In addition, VITA charges and information technology costs have continued to rise and some of this increase is attributable to hiring additional staff.

### *Funding Issues and Other Impacts*

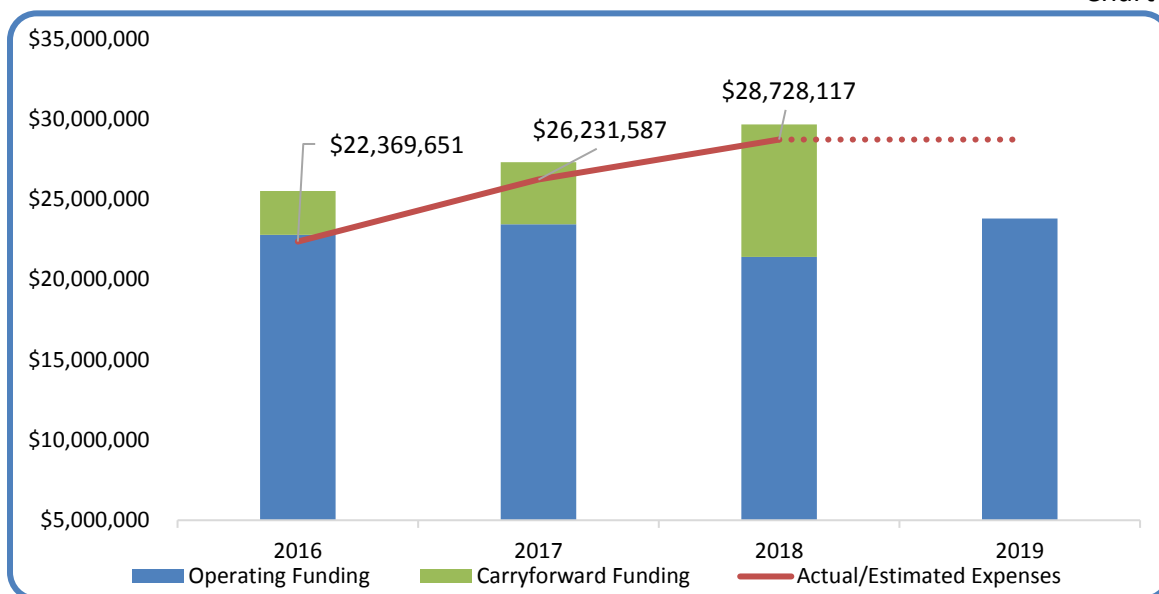
Emergency Management's overall funding is a combination of General Fund appropriations, special revenue funds, and federal grants. Many of these funds have restrictions in terms of what the funds can be used for or other requirements that affect funding flexibility. The majority of the funding for Emergency Management's operating expenses come from two sources, General Fund appropriations and federal grants, with federal grant funding making up approximately 2/3 of the funding. Both of these funding sources have been fairly stable over the last few years with no significant increases other than one time funding increases.

For the last several years, Emergency Management has also been using carryforward funds to supplement their base funding for operating expenses. These carryforward funds, both General Fund appropriations and federal grant funds, were unspent in a prior year, but were allowed to be carried forward and spent in subsequent years. The majority of these unspent funds were related to vacancy savings in prior years. Emergency Management used these carryforward funds to help pay for operating expenses in each of the last three fiscal years; however, there are very little, if any, carryforward funds available to be used to support operating expenses in 2019. With no new funding sources and the lack of carry forward funds available, we have concerns about the agency's ability to maintain their current

level of operating expenses going into fiscal year 2019. Chart 3 shows a potential shortfall of \$5 million if expense levels in 2018 are maintained into 2019.

**Operating Expenses vs. Operating Revenues  
Fiscal Years 2016 – 2018, with 2019 Projection**

Chart 3



Source: Commonwealth accounting and financial reporting system, DEM projections for 2019 revenue

As discussed, federal grants are the most significant source of funding for operating expenses and federal grant award levels have not significantly changed over the last several years. As a result, funding for operating expenses has remained relatively consistent while expenses have been on the increase, raising questions about Emergency Management’s ability to sustain this level of spending. A related concern is the impact this situation has on funds available for program specific purposes. With a larger percentage of funding being used for operations, less funding is available for training activities and for local governments to support emergency management initiatives. The agency also runs the risk of not having funds available to meet outstanding commitments to local governments and other organizations.

The agency’s strained financial position has also affected the ability of Finance staff to efficiently perform their functions. Finance and budget staff have to continually monitor cash and appropriation levels and adjust expenses accordingly. As an example, Finance staff processed over 250 journal entries in fiscal year 2018 and many of these were to transfer payroll expenses within the agency. Journal entry activity has increased significantly since 2016 and there are several findings in the section entitled “Internal Control and Compliance Findings and Recommendations,” which we believe are either directly or indirectly due to the volume of adjustment activity.

## Summary

Over the last several years, management has implemented organizational changes that have resulted in a significant increase in their operating expenses. At the same time, Emergency Management has not had a significant increase in their related funding, thereby causing concerns about their ability to sustain this level of spending going forward. Management needs to take immediate steps to evaluate the agency's current financial position and develop strategies on how the agency can continue to operate within its available financial resources while also meeting its core mission.

## AUDIT SCOPE OVERVIEW

Emergency Management's mission is to protect the lives and property of Virginia's citizens and visitors from emergencies and disasters by coordinating the State's emergency preparedness, mitigation, response, and recovery efforts. A significant amount of Emergency Management's funding comes from federal grants and given this, we focused this audit primarily on certain aspects of federal grants management. We further limited this work to non-disaster federal grants given that we had performed a federal audit of the major disaster related federal grant in 2016.

In addition, at the request of management, we included the Radiological Emergency Preparedness Fund in the scope of our audit and we reviewed financial management practices over this fund.

We also evaluated Emergency Management's corrective action related to four prior year findings and we followed up on the status of the agency's information technology transformation.

## STATUS OF INFORMATION TECHNOLOGY TRANSFORMATION

Emergency Management continues to work with the Commonwealth's Information Technology Partnership (IT Partnership) to fully transform the agency to the Commonwealth's domain. This work is actively progressing, with a projected completion during fiscal year 2019, possibly as early as December 2018. The solution being implemented is intended to meet Emergency Management's requirements for high availability and improve its information technology security posture.

As the two entities work towards a solution, Emergency Management is paying an additional \$33,000 per month to the IT Partnership to support "legacy assets" in addition to its regular monthly service fees to support its non-transformed information technology (IT) environment. Legacy assets consist of network devices and components that are not included as standard service offerings. Emergency Management has incurred these additional fees since January 1, 2011. A fully transformed information technology infrastructure environment typically does not incur legacy asset fees.

With the upcoming changes in the Commonwealth's service providers, Emergency Management will be working closely with VITA to ensure that the transformation project continues to progress.



## INTERNAL CONTROL AND COMPLIANCE FINDINGS AND RECOMMENDATIONS

### **Continue to Strengthen Internal Controls over Time and Effort Reporting for Federal Grants**

**Type of Finding:** Internal Control and Compliance

**Repeat:** Yes (first reported in 2016, previously entitled “Strengthen Internal Controls over Time and Effort Reporting for Federal Grants”)

Emergency Management needs to continue strengthening its internal controls over time and effort reporting for federal grants to ensure salary allocations are adequately supported. Emergency Management continues to estimate how much of an employee’s salary will be supported with federal funds, but does not perform subsequent reviews to confirm the estimates are consistent with the actual work performed by the employee.

Emergency Management recently developed a policy that requires supervisors to certify their employees’ time allocations annually to confirm that the amount charged to federal grants is consistent with the effort actually spent on the projects or activities during the period; however, Emergency Management has not incorporated this policy into its current operations.

2 CFR §200.430(I)(1) requires the records supporting charges to federal awards be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Further, 2 CFR §200.430(I)(viii) requires the entity's system of internal control to include processes to review after-the-fact interim charges made to a federal awards based on budget estimates and make adjustments to the final amounts charged to the federal award. Without performing after-the-fact reviews of budget estimates, Emergency Management cannot provide these reasonable assurances.

Emergency Management should promptly operationalize its policy given that federal grants support close to two thirds of payroll costs. While operationalizing its policy, Emergency Management should evaluate the policy to confirm that it is sufficient to address the related requirements. By implementing its policy, Emergency Management will be able to provide assurance that it has adequate internal controls in place to support payroll allocations.

### **Strengthen Internal Controls over Journal Entries**

**Type of Finding:** Internal Control and Compliance

**Repeat:** Yes (first reported in 2016, previously entitled “Strengthen Internal Controls over Agency Transaction Vouchers”)

Emergency Management needs to strengthen internal controls over journal entries. Eighteen of 52 (35%) journal entries tested did not include adequate documentation to support the nature of the entry. The majority of journal entries in question were processed to reallocate payroll costs between various funds and/or federal programs, but did not include adequate information to justify the reason for the change.

While Emergency Management has documented procedures for processing journal entries, their procedures do not include detailed information on what type of documentation needs to support the entry. We believe it is also likely the sheer volume of journal entry activity also contributed to this issue. Emergency Management processes a significant number of journal entries. While some entries are used to correct errors made by newer staff, the majority of exceptions we found were related to transfers of payroll expenses that we believe are related to the agency's strained financial situation.

2 CFR §200.303(a) states that an entity must establish and maintain effective internal control over federal awards that provides reasonable assurance that the entity is managing the award in compliance with the federal statutes, regulations, and terms and conditions of the federal award. The lack of adequate supporting documentation could create questions as to whether the nature of the transaction is permissible and could lead to potential disallowed charges by the federal government. We estimate the known questioned costs for the seventeen journal entries to be approximately \$387,000. Questioned costs are costs that the auditor questions because the entity did not support the costs with adequate documentation at the time of the audit.

Emergency Management should strengthen its procedures over journal entries to ensure they include adequate supporting documentation. Additionally, Emergency Management should identify its significant journal entry types and develop procedures that specify what type of documentation is needed to support the entry. This will help Emergency Management ensure its journal entries are supported by an adequate system of internal control.

#### **Improve Controls over Payroll Adjustments**

**Type of Finding:** Internal Control and Compliance

**Repeat:** No

Emergency Managements needs to improve controls over payroll adjustments in the Commonwealth's accounting and financial reporting system, referred to as "speed type" adjustments. Emergency Management uses speed types as a mechanism to interface transactions between the Commonwealth's payroll system and Commonwealth's accounting and financial reporting system. Speed types convert unique account values in the payroll system to those generally accepted by the accounting and financial reporting system.

There were several unsupported differences between the Commonwealth's payroll system and the Commonwealth's accounting and financial reporting system that appear to be due to "speed type" adjustments. These differences occurred in 23 of 31 payrolls processed between July 2017 and April 2018 and affected various funds and programs. Due to the lack of documentation for these adjustments, we not were not able to determine who approved these adjustments or if they were reasonable.

Emergency Management did not properly identity the risks associated with speed type adjustments and; therefore, did not have any policies and procedures over this process. In addition, we believe there are other factors contributing to the agency's need to process a significant number of payroll adjustments. These factors include the agency's strained financial position as well as the lack of a fully implemented time and effort process.

2 CFR §200.430(I)(1) states that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed and be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. The lack of adequate documentation could create questions as to whether the nature of the transaction is permissible and could lead to potential disallowed charges by the federal government and/or any other regulatory agencies. We estimate the known questioned costs for the unsupported differences to be approximately \$464,000. Questioned costs are costs that the auditor questions because the entity did not support the costs with adequate documentation at the time of the audit.

Emergency Management should develop policies and procedures to address the use of speed types that should include what sources of information are necessary to support an adjustment. Additionally, Emergency Management should periodically monitor these adjustments to ensure they are reasonable based on their policy. By doing such, Emergency Management will ensure that they maintain adequate internal controls to support these adjustments and comply with applicable requirements.

#### **Improve Process for Allocating Overhead Costs**

**Type of Finding:** Internal Control and Compliance

**Repeat:** No

Emergency Management needs to improve their process for allocating overhead expenses within the agency. Emergency Management changed their overhead allocation methodology in November 2017, which caused overhead costs to be incorrectly allocated amongst various funds and grants for at least six months in fiscal year 2018.

This issue was the result of an error in their internal allocation calculator. As a result, the Radiological Emergency Preparedness Fund was overcharged approximately \$250,000 in overhead costs. This error also resulted in the Emergency Management Performance Grant being overcharged by approximately \$450,000. 2 CFR §200.303(a) states that an entity must establish and maintain effective internal control over federal awards that provides reasonable assurance that the non-federal entity is managing the award in compliance with the federal statutes, regulations, and terms and conditions of the federal award. Improperly allocating costs to certain funds and/or federal programs limits the agency's available financial resources that funds certain programmatic expenses such as emergency management training and pass-through payments to local governments.

Although the agency corrected this error by the end of fiscal year 2018, it went undetected for six months and affected Emergency Management's ability to properly monitor costs charged to various federal grants. Emergency Management needs to strengthen controls over this process to ensure the allocation process accurately allocates overhead costs within the agency and complies with applicable requirements.

## **Continue to Improve Management of the Radiological Emergency Preparedness Fund**

**Type of Finding:** Internal Control

**Repeat:** No

Emergency Management needs to continue to improve financial management practices over the Radiological Emergency Preparedness Fund (Fund). Emergency Management collects annual fees from the owners of nuclear power stations that are deposited into this Fund. Monies are then used to support activities related to emergency planning and response for radiological incidents. While some of these funds are allocated to other entities, such as local governments and other State agencies, the remaining funds are used by Emergency Management for various internal functions related to radiological incidents. Emergency Management needs to continue to address several financial management issues related to how the funds used internally are tracked.

First, Emergency Management does not have formal policies and procedures addressing management of this Fund. Policies over the administration of this fund have evolved over time, but there are no formal policies and procedures to support why funds were historically handled certain ways. Second, there is a lack of transparency over how these funds are spent because Emergency Management transfers some monies out of this Fund and into other funds where it can be spent. When this occurs, these monies are comingled with other funds that are used for other purposes and it is difficult to determine if monies from this Fund were used as required. Although Emergency Management maintains an annual budget breakdown for the Fund, it does not address situations where monies are transferred out of the Fund to other funds.

Given the unique nature of this Fund, best practices dictate that Emergency Management needs to have policies and procedures in place to provide accountability for these funds. This would include recording financial activity in such a way that there is a clear and transparent record of how Emergency Management uses these funds. Topic 10305 of the Commonwealth's Accounting Policies and Procedures Manual also states the agency head is responsible for having agency management document the agency's assessment of internal controls to include strengths, weaknesses, and risks over the recording of financial transactions in the general ledger, compliance with the agency's financial reporting requirements, compliance with laws and regulations, and stewardship over the Commonwealth's assets.

Over the past year, Emergency Management has taken steps to strengthen financial management practices over the Fund, such as incorporating the Fund into its grants management system. However, Emergency Management should continue to strengthen its management practices. We recommend Emergency Management develop policies and procedures over management of this Fund given its unique nature. These policies and procedures need to include the best approach for spending from this Fund to allow for tracking and monitoring of expenses to ensure they are being used according to the intent of the Fund. This may also be an opportunity for Emergency Management to review the statutory requirements for this Fund and work with the General Assembly to update these requirements if they are outdated.



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 23, 2018

The Honorable Ralph S. Northam  
Governor of Virginia

The Honorable Thomas K. Norment, Jr.  
Chairman, Joint Legislative Audit  
and Review Commission

We have audited the financial records and operations of the **Department of Emergency Management (Emergency Management)**, as detailed below, for the period of July 1, 2016, through June 30, 2018. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **Audit Objectives**

Our audit's primary objectives relative to federal grants management were to review the adequacy of Emergency Management's internal controls; test compliance with certain laws, regulations, contracts, and grant agreements; and review corrective actions of audit findings from prior year reports. We also reviewed the financial management practices over the Radiological Emergency Preparedness Fund.

## **Audit Scope and Methodology**

Emergency Management's management has responsibility for establishing and maintaining internal control and complying with applicable laws, regulations, contracts, and grant agreements. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws, regulations, contracts, and grant agreements.

We gained an understanding of the overall internal controls, both automated and manual, as they related to the audit objectives, sufficient to plan the audit. We considered significance and risk in determining the nature and extent of our audit procedures. Our review encompassed controls over the following significant cycles, classes of transactions, and account balances.

*Federal grants management, including payroll and time and effort reporting, allowable costs, and subrecipient monitoring (non-disaster grants)*

*Radiological Emergency Preparedness Fund*

We performed audit tests to determine whether Emergency Management's controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws, regulations, contracts, and grant agreements. Our audit procedures included inquiries of appropriate personnel, inspection of documents, records, and contracts, and observation of the Emergency Management's operations. We tested transactions and performed analytical procedures, including budgetary and trend analyses.

A nonstatistical sampling approach was used. Our samples were designed to support conclusions about our audit objectives. An appropriate sampling methodology was used to ensure the samples selected were representative of the population and provided sufficient, appropriate evidence. We identified specific attributes for testing each of the samples and when appropriate, we projected our results to the population.

**Conclusions**

We noted certain matters involving internal control and its operation and compliance with certain laws, regulations, contracts and grant agreements that require management's attention and corrective action. These matters are described in the section entitled "Internal Control and Compliance Findings and Recommendations."

Emergency Management has not taken adequate corrective action with respect to the previously reported findings "Continue to Strengthen Internal Controls over Time and Effort Reporting for Federal Grants" and "Strengthen Internal Controls over Journal Entries." Emergency Management has taken adequate corrective action with respect to audit findings reported in the prior year that are not repeated in this letter.

**Exit Conference and Report Distribution**

We discussed this report with management on August 13, 2018. Management's response to the findings identified in our audit is included in the section titled "Agency Response." We did not audit management's response and, accordingly, we express no opinion on it.

This report is intended for the information and use of the Governor and General Assembly, management, and the citizens of the Commonwealth of Virginia and is a public record.

AUDITOR OF PUBLIC ACCOUNTS

LCW/clj



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## COMMONWEALTH of VIRGINIA

### Department of Emergency Management

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August 17, 2018

Martha S. Mavredes, CPA  
Auditor of Public Accounts  
Commonwealth of Virginia  
101 S 14<sup>th</sup> Street  
PO Box 1295  
Richmond, VA 23219

Dear Ms. Mavredes:

The Virginia Department of Emergency Management (VDEM) concurs with the findings of this Auditor of Public Accounts (APA) audit on non-disaster federal grant management. We appreciate the professionalism of the audit staff and are committed to continually improving the financial management of our non-general fund grants by implementing their recommendations. APA's findings will be included with the findings from the Department of Homeland Security's annual audit of these grants.

We especially appreciate that, while outside the scope of this audit, APA recognized the tremendous improvements in VDEM's management of disaster-related federal grants. As APA stated, VDEM's modernization effort has resulted in the successful closure of over 1,500 old disaster grant projects. This resulted in a direct return to the state and local governments of \$74 million in reimbursements from FEMA over the past two years, the release of approximately \$9 million in unused Sum Sufficient funds back to the state treasury, and the removal of an estimated \$51 million in the Commonwealth's financial liabilities from past disasters.

We also agree that the long-term sustainability of the Commonwealth's emergency preparedness system is at risk. This is largely due to the decline of federal grant revenues over the past decade, the lack of a dedicated, stable revenue stream to support state and local preparedness, and the inevitable increases in agency operational, administrative, and overhead costs, including personnel costs, fringe benefits, rents, telecom, technology, and other costs. Virginia's emergency management system, including other state agencies and local emergency management programs, has seen roughly a 70 percent cut in federal support since 2008. VDEM has made \$5 million in cuts to our FY19 \$23 million operating budget, down from \$28 million in FY18, and the agency has put every appropriate cost control measure in place. However, the long-term solution must balance prudent costs control with a serious discussion around finding a sustainable, stable, non-federal revenue to support emergency preparedness for state and local government, as APA highlights in this report.

Sincerely,

A handwritten signature in blue ink, appearing to read "JD Stern", with a long horizontal flourish extending to the right.

Jeffrey D. Stern, Ph.D.

*Saving lives through effective emergency management and homeland security.  
"A Ready Virginia is a Resilient Virginia."*

## DEPARTMENT OF EMERGENCY MANAGEMENT

As of June 30, 2018

Jeffrey D. Stern, Ph.D.  
State Coordinator

Curtis Brown  
Chief Deputy State Coordinator